

Volume 1, Issue 6

December 15, 2009



# The Ed Letter

EDUCATION & RESEARCH SECTION  
OFFICE OF PROPERTY VALUATION

# Merry Christmas

## from the Office of Property Valuation



2009

## It's Tax Rate Time

The annual collection of real and personal property tax rates is a very important function of the State Valuation Branch. The rates imposed by the various county, city and special taxing jurisdictions are used by the Personal Property Section and the Public Service Section to calculate and collect your county taxes. Your timely and accurate compliance with this annual request is imperative. The Branch operates numerous computer systems that contain local tax rate information. These systems are maintained for the purpose of assessing, certifying and/or collecting and distributing current and omitted personal and real property taxes and public service company (franchise) property taxes for which the local governments are the primary recipients. Furthermore, the Department includes the tax rate information in "Kentucky Property Tax Rates", its annual publication for public use. To comply with our request, please complete and return the following documents to the Department of Revenue as soon as your 2009 rates are final: 1) a complete listing of your tax rates, 2) an official copy of the final tax ordinance that established your 2009 tax rates, even if enacted prior to 2009, and 3) example copies of 2009 real property tax bills and 2009 personal property tax bills (if available) that illustrate all of your county, special and city tax rates. Our mailing address is State Valuation, Attn: Kathy Goin, 501 High Street, 4th floor, Station 32, Frankfort, KY, 40620.



We need your  
local tax rates.  
If your rates  
are final, please  
send them in.



# Updated PVA Hiring Checklists

The PVA hiring checklists have been updated. It is no longer necessary to include the Ethics Form with a new employee's hiring paperwork. However, the Health Insurance Checklist and the Previous Retirement Contribution to KRS, KTRS, CERS (i.e., Federal, State, and/or County) forms are now required for new hires. Be sure to include these for new hires.

## Part-Time Checklist

1. Request for Personnel Action
2. State Application
3. Position Description
4. W-4
5. K-4
6. I-9 w/ 2 attachments
7. KRC Acknowledgement of Confidentiality
8. Fair Labor Standards Act Form
9. Previous Retirement contribution to KRS, KTRS, CERS (i.e., Federal, State and/or County)
10. Personalized and Flexible Work Schedule Agreement
11. Direct Deposit

## Full-Time Checklist

1. Request for Personnel Action
2. State Application
3. Position Description
4. W-4
5. K-4
6. I-9 w/ 2 attachments
7. Health Insurance Application( for insurance coverage or Waiver)
8. Health Insurance Checklist
9. Life Insurance Application and Beneficiary form
10. Previous Retirement contribution to KRS, KTS, CERS (i.e., Federal, State and/or County)
11. Retirement form 2001
12. Retirement form 2035
13. KRC Acknowledgement of Confidentiality
14. Fair Labor Standards Act Form
15. Personalized and Flexible Work Schedule Agreement

Remember to send in the original signed RPAs and 2010 Health Insurance Check List.

*Donna is grateful for everyone who completed their 2010 Open Enrollment before the first deadline; this was the greatest Open Enrollment ever!*

## PVA Administrative (Your) Support Branch

## Welcome Astarre

Astarre Gudino comes to us from West Kentucky Community and Technical College where she held the position of Coordinator of Continuing Education and Community Services. Astarre holds a Bachelors of Science in Speech Communication from Southern Illinois University, and is currently working on her Masters from Western Governors University. Astarre will be responsible for the following counties: Adair to Graves, with the exception of Fayette County.

**Donna Seeberger:** Payroll/Employee Benefits

**Astarre Gudino:** Adair-Graves

**Angel Thompson:** Grayson-Lyon

**Cyndi Abrams:** Fayette, McCracken-Woodford

**JoJuana Leavell-Greene,** Branch Manager

# Notes from the Public Service Branch

By Mike Baker

Public Service Branch Section Supervisor



## Who is responsible for the assessment of all real property owned and/or leased by Telecommunication, Tower Management and Television & Radio Companies? →

Since Jan. 1, 2006, the PVAs have been responsible for the assessment of all real property owned and/or leased by telecommunication service providers. At that same time, the Office of Property Valuation, State Valuation Branch, Public Service Section also became responsible for the assessment of all personal property owned by telecommunication companies.

The PVA is responsible for identifying and assessing all real property owned by telecommunication, television & AM/FM radio and antenna tower companies located within their county. This includes buildings, land, right-of-ways, underground conduit, real property used for towers and any other real estate within their county.

**Telecommunication companies** include cellular telephone companies, rural telephone companies, paging companies, direct broadcast satellite companies, cable television companies and coin-operated telephone companies. **Television and AM/FM radio companies** include broadcasting companies such as the WDOR television station and WPVA radio station. **Tower management companies** construct the towers on which many of the telecommunication companies, such as cellular telephone and paging companies, mount their broadcasting equipment.

## When setting up your assessment files, please remember the following general rules:

- Record and classify real property **owned** by a tower management company or a television or radio company as regular 'commercial real estate' in the name of the company.
- Record and classify real property **leased** by a tower management company or a television or radio company as regular 'commercial real estate' in the name of the actual owner.
- Record and classify real property **owned** by a telecommunication company as '**telecom** commercial real estate' in the name of the telecom company.
- Record and classify real property **leased** to a telecommunication company as regular 'commercial real estate' in the name of the actual real property owner.
- If a public service company (railroad, pipeline, electric company, gas company, etc.) leases real property to a telecom or tower company, the real property is taxable and is centrally assessed by the Public Service Section.
- Certain real property found at antenna tower sites such as shelters, huts, small buildings, fencing and the antenna tower itself are to be classified as tangible personal property and personal leasehold. In past years, this property was classified as real. Be aware of this important change.
- If a governmental entity (school, federal or state govt. agency) leases real property to a telecom or tower company, the real property is considered taxable in the name of the telecom or tower company.

# 2010 Class Update

The following classes are full:

KY 10, Feb. 15-18 • KY 60, Apr. 19-22  
KY 60, July 19-22 • KY 60, Sept. 13-16  
KY 66, Jan. 25-28 • IAAO 102, June 7-11



If you would like to be placed on the standby list for one of these classes, please send in your registration.



The following changes have been made to the education schedule:



**KY 44**, originally scheduled for June 7-10, has been rescheduled for the following week, June 14-17.

The **KY 60** class scheduled to be held at Dale Hollow State Park July 19-22 has been moved to Barren River State Park. The dates have not changed.



The following class has been added to the education schedule:

**HP-12C, Aug. 4**

*For assistance with registration or cancellation, please contact Stacy Bush at (502) 564-5118 or [stacy.bush@ky.gov](mailto:stacy.bush@ky.gov).*

## Classes Approved for Training Credit

KACo and KREAB-approved classes (not including online courses) do not require the prior approval of the Office of Property Valuation.

Parking passes are now available for students participating in classes at the Kentucky State Office Building (KSOB). These passes allow students to park all day in the Visitor's lot. Passes will be e-mailed to everyone on the class roster prior to the scheduled class. Don't forget to place the pass on your dashboard. If you have any questions, please contact Stacy Bush at (502) 564-5118 or [stacy.bush@ky.gov](mailto:stacy.bush@ky.gov).

*Parking Pass*





# The Greatest Gift

The best gift I ever received was four years ago when in December I had a scope on my knee one week and a tonsillectomy the following week. I was SO sick. I couldn't finish my shopping or cooking so my friends got together, bought me a four foot Christmas tree, came over put up the tree in front of me, decorated it, brought food and a guitar, and sang songs while we all hung out together. It was one of the greatest expressions of friendship and love in action I had witnessed personally.

- Leslie Stevens, Boyd County

I was young. My husband was a full-time student. We had a baby and very little money. That Christmas morning I opened his gift to find a large sheet of cardboard covered with red felt. One hundred silver coins were stuck to the felt. Wow! One hundred half-dollars! Fifty whole dollars just for me! Later in the day, when I had a quiet moment to sit down, I picked up the felt board and began to dream of all the ways I would spend all that money. But something wasn't quite right. Something was wrong with the coins. I started crying when I realized those "half-dollar" coins were really silver dollars!!! I still don't know how my husband managed to come up with all that money (it was a fortune back in 1966). But I will never forget the TWO fifty dollar gifts I received that year.

- Margaret Brown, Hopkins County

The greatest gift I have ever received was the Christmas of 1994. The doctors had told me July 1, 1994 that my 9 year old daughter Sarah Beth, had an inoperable brain tumor. We were told to take her home and do whatever she felt like doing and enjoy what time we would have with her, that she would not live until Christmas. But thanks be to God and a lot of prayers, not only did we have her the Christmas of 1994, but also '95, '96 and '97. That was truly the best Christmas ever.

- Marilyn O'Bryan, Washington County

My grandma was the most incredible, generous, loving person in the world. Not just to our family, but to people she didn't even know.

We realized this at her funeral when four different people she had helped showed up, people that none of us knew, and told us that she would hear of a need in her community and many times, very discreetly, go pay someone's electric bill or house payment or just go knock on a stranger's door and tell them she knew they were having a hard time and give them \$1,000. She was my hero and I was her "favorite."

One Christmas, after opening my gift, my parents said they had one more present for me. Then my Momma Helen walked around the corner. To this day, it was the greatest gift I have ever received. Every Christmas morning I think of that moment and wish, so badly, I could see her beautiful face coming around the corner just one more time.

- Shea McWherter, DOR

I just adopted 13 year old Jake on Oct. 26<sup>th</sup> and we are in the process of adopting two more boys: Cherokee and Nicholas. If I had to say the best gift ever, it would be to celebrate Christmas this year with my new editions, Jake, Cherokee and Nicholas. To see their faces when they open those gifts and just to see their expressions being around their new family and grandparents. It's the best gift to know I'm giving these kids a chance to a normal life and the life they deserve. A mom and dad that love them like they should be and need to be loved. They are amazing and they are the best gifts.

- Susan Caldwell, Boone County

My greatest Christmas gift was marrying my high school sweetheart, Lou, on Dec. 27<sup>th</sup>, 1966. She is still my "Brown Eyed Girl"

- Wayne Gunnell, DOR



# The Greatest Gift

"The Greatest Gift" is from God and is the gift of salvation through his son Jesus Christ.

On Nov. 22, 2008, I picked up my little girl "Delaney" from the Deaconess NICU in Evansville, IN. After 9 weeks sitting by an incubator or isolate, our family was finally together and going home for Thanksgiving. Reflecting on what we should be thankful for was quite extensive. Our family, Revenue & PVA family and friends were so supportive through this long and tiring event that it made the time pass much faster.

Our health, family, and friends...we are so blessed. Life is a collection of memories, just snapshots in time. Make as many good ones as you can.

"The Greatest Gift" on earth to me would be our fellowship with God, family & friends. The time we spend with the ones we love and the people who touch our lives.

- Jeff Kelley, Webster County

We have all looked for the "pie in the sky" gifts for the holidays. I, personally, have never been a material girl, and I have always wanted to surprise and buy for everyone else, our family and friends.

This year has been a very radical awakening for me. I truly do believe that the Lord blesses us all much, and I will say that my 'Greatest Gift' is the love of my husband, children, grandchildren, and friends. After all, no amount of money can buy these blessings. I truly do feel blessed! God bless you all and have a very Merry Christmas!

- Donna Feese, Adair County

The greatest gift that I have ever received was when God gave His son Jesus Christ to pay for my sins. No other gift can compare to that. We receive so many gifts that we take for granted and forget what the most important gift is. Have a Merry Christmas.

- Margaret Offutt, Rockcastle County

One of the greatest gifts I ever received was one that, at the time, I thought was one of the worst gifts I ever received. I was 12 years old and could not wait to open the gift that my aunt had for me. I was so disappointed when I opened the beautiful package and it was a sewing basket, complete with needle and thread. I remember thinking, "Why would she get me a sewing basket?" Needless to say, I still have that sewing basket today and have used it more than any present I have ever received.

- Gina Watson, Cumberland County

The greatest gift I ever received was the Christmas of 1999. It was with an enormous amount of anticipation and excitement that I waited as each day passed moving closer and closer to Christmas Day. However, like is sometimes the case, Christmas Day passed and my gift did not arrive. Could it be an inventory problem or a mix up in shipment dates? I waited and waited and finally on January 6, 2000 Shelia and I were blessed with the arrival of our son Jake. He is the center of our lives and every Christmas since then has been seen through the eyes of a child.

- Rob Robertson, Carroll County

The Greatest Gift I have ever received for Christmas was an early Christmas gift I received just this year. My "greatest gift" arrived on Monday, Oct. 5, 2009 at 3:17 p.m., Julien Kade Jefferson, my first born grandson. He is a bundle of love from Heaven above. He is the only Christmas gift I'll ever need. What a blessing!

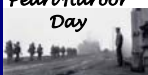


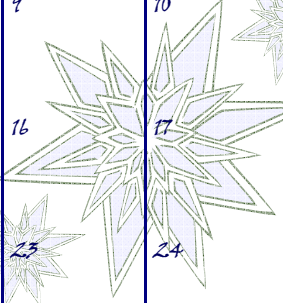





- Sara Fryman, Bracken County

In 1986, my wife gave me a Model 1892 Winchester rifle. It's over 100 years old, and I still have it. I love old firearms!

- Wayne Turner, Bourbon County



# December 2009

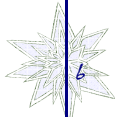
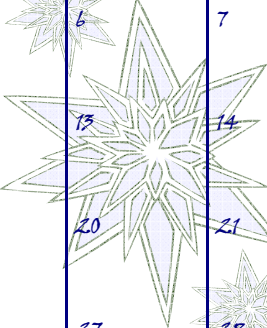


Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7 Pearl Harbor Day 	8	9	10	11 	12 
13	14	15	16	17 	18	19
20	21 	22	23 	24	25 	26 
27	28	29	30	31 State Holidays	1 State Holidays 	2



- Jan. 18—Martin Luther King Jr. Day. State offices closed.
- Jan. 25—KY 66, KSOB, Frankfort



# January 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6 	7	8	9
10	11	12	13 	14	15	16
17	18 	19	20	21	22	23
24	25 KY 66	26	27	28 	29	30
31						